ARLINGTON COUNTY CODE
Chapter 43
REAL ESTATE TAX RELIEF FOR THE ELDERLY AND DISABLED

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§ 43-1. Definitions.

The following words and terms, when used in this chapter, shall have the following meanings unless the context clearly indicates otherwise:

“Affidavit” means the real estate tax exemption or deferral affidavit.

“County” means Arlington County, Virginia.

“County Board” means the County Board of Arlington County, Virginia.

“County Manager” means the County Manager of Arlington County, Virginia, in his capacity as the constituted local board of welfare of Arlington County, Virginia, or the County Manager’s authorized representative or designee.

“Deferral” means the full or partial deferral from the Arlington County real estate tax according to the provisions of this chapter.

“Dwelling” means the sole full-time residence of the person or persons claiming exemption or deferral or both, unless residing in a hospital, nursing home, assisted living facility, or other facility for physical or mental health care, so long as the residence is not used or leased to others for consideration.

“Exemption” means the full or partial exemption from the Arlington County real estate tax according to the provisions of this chapter.

“Extreme Circumstances” means a situation so severe as to have resulted in a substantial impediment which includes, but is not limited to, the following:

- A stay in a hospital or long-term care facility of more than 25 days;
- An established need (as documented by a clinician or medical professional) for assistance with management of personal affairs and/or finances;
- An age-related challenge that inhibits occupational or social functioning;
- A traumatic brain injury or some other established cognitive health issues;
- A mental health diagnosis accompanied by medication noncompliance;
- An undiagnosed health issue later established by a clinician or medical professional upon engagement;
- An act of God.
“Nonqualified transfer” means a transfer in ownership of the real estate by gift or otherwise not for bona fide consideration, other than (i) transfer by the qualified owner to a spouse, including without limitation a transfer creating a tenancy for life or joint lives, (ii) a transfer by the qualified owner or the qualified owner and his or her spouse to a revocable inter vivos trust over which the qualified owner, or the qualified owner and his or her spouse, hold the power of revocation, or (iii) transfer to an irrevocable trust under which a qualified owner alone or in conjunction with his or her spouse possesses a life estate or an estate for joint lives, or enjoys a continuing right of use or support.

“Owner” means any person who holds title or partial title (including a life estate) to the property for which exemption or deferral or both are sought and who has the use, control or occupation of the property, whether this interest in such property is (i) held by the owner alone or in conjunction with his or her spouse as tenant or tenants for life or joint lives, (ii) held in a revocable inter vivos trust over which the owner or the owner and his or her spouse hold the power of revocation, or (iii) held in an irrevocable trust under which the owner alone or in conjunction with his or her spouse possess a life estate or an estate for joint lives or enjoys a continuing right of use or support. The term “owner” does not include any interest held under a leasehold or term of years.

“Permanently and totally disabled” means unable to engage in any substantial gainful activity by reason of any medically determinable physical or mental impairment or deformity which can be expected to result in death or can be expected to last for the duration of such person's life.

“Property” or “real estate” means the dwelling and the land upon which it is situated, not exceeding one (1) acre for which the exemption or deferral or both are sought.

“Taxable year” means the calendar year, from January 1 until December 31, for which the exemption, or deferral or both are claimed.

§ 43-2. Exemption or Deferral or Both Authorized.

Real estate tax exemption, or deferral, or both, are provided for qualified property owners who are not less than sixty-five (65) years of age, or are permanently and totally disabled, and meet the requirements of this chapter. Persons qualifying for exemption, or deferral, or both, are deemed to be bearing an extraordinary real estate tax burden in relation to their income and financial worth.

§ 43-3. Administration of the Exemption or Deferral or Both.

The exemption or deferral or both shall be administered by the County Manager according to the provisions of this chapter. The County Manager is hereby authorized and empowered to prescribe, adopt, promulgate and enforce rules and regulations in conformance with the provisions of this chapter, including the requirement of answers under oath as may be reasonably necessary to determine qualifications for exemption or deferral or both as specified by this chapter. The County Manager may require the production of certified tax returns and appraisal reports to establish income or financial worth.

§ 43-4. Requirements for Exemption or Deferral or Both.

Exemption or deferral or both shall be granted to persons subject to the following provisions:

A. The person or persons claiming the exemption or deferral or both are owners of the property for which exemption or deferral or both are claimed during the taxable year;

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B. Each owner of the property for which exemption or deferral or both are claimed is at least sixty-five (65) years old or is permanently and totally disabled during the taxable year and occupies such property as their sole dwelling. A dwelling jointly held by two spouses shall qualify if either spouse is or becomes sixty-five (65) years old or is or becomes permanently and totally disabled during the taxable year;

C. The gross combined income from all sources of the owner(s), the owner’s spouse, and/or relatives living in the dwelling (who do not provide bona fide caregiving services to the owner) for which exemption or deferral or both are claimed during the year immediately preceding the taxable year shall be determined in an amount not to exceed $45,000.00 for a total exemption; shall be between $45,000.01 and $55,000.00 for a seventy-five percent (75%) exemption; shall be between $55,000.01 and $65,000.00 for a fifty percent (50%) exemption; shall be between $65,000.01 and $80,000.00 for a twenty-five percent (25%) exemption; shall be between $80,000.01 and $99,472.00 for a deferral only. Any amount not exempted may be deferred by the owner as long as the gross combined income from all sources does not exceed $99,472.00 during the year immediately preceding the taxable year. All disability income received by the owner(s) and/or the owner’s spouse during the year immediately preceding the taxable year shall be excluded from the income determination regardless of the source. All or any portion of the income received by each non-owner/non-spouse relative living in the dwelling (who does not provide bona fide caregiving services to the owner) for which exemption or deferral or both are claimed during the year immediately preceding the taxable year shall be excluded from the income determination regardless of the source, up to a maximum of $10,000.00 per relative. Beginning in calendar year 2020, the income limits for both exemptions and deferrals referenced above shall be adjusted annually, based upon the percent difference between the United States Department of Housing and Urban Development’s Median Family Income for Arlington County for the year immediately preceding the taxable year and the prior year. The County Manager may keep the income limits for exemptions and deferrals unchanged in the event that the Median Family Income for Arlington County decreases; and,

D. Reserved.

E. The total combined net financial worth of the owner(s) and the owner’s spouse as of December 31 of the year immediately preceding the taxable year shall be determined in an amount not to exceed four hundred thousand dollars ($400,000.00) for exemption. The total combined net financial worth of the owner(s) and the owner’s spouse as of December 31 of the year immediately preceding the taxable year shall be determined in an amount not to exceed five hundred forty thousand dollars ($540,000.00) for deferral. Total net financial worth shall include the present value of all assets including equitable interests, of the owner(s) and the owner's spouse, and shall exclude the assessed value of the property for which exemption or deferral, or both are claimed. If the total combined net financial worth of the owner(s) and the owner’s spouse as of December 31 of the year immediately preceding the taxable year exceeds the applicable limit, the total combined net financial worth shall be reduced by total unreimbursed allowable medical and dental care expenses for the year immediately preceding the taxable year, total unreimbursed allowable emergency home repairs exceeding $1,000.00 per repair for the year immediately preceding the taxable year, and/or total unreimbursed Condominium Association individual special assessments exceeding $1,000.00 per assessment for the year immediately preceding the taxable year. Beginning in calendar year 2020, the asset limit for both exemption and deferral shall be adjusted annually, based upon the twelve-month percent change in the Consumer Price Index for Americans 62 years of age and older (CPI-E) for All Items, as released by the United States Department of Labor Bureau of Labor Statistics for September of the year immediately preceding the taxable year.

The changes in this section shall be effective January 1, 2019.

(1-1-72; 1-6-73; 7-1-77; 8-5-78; 12-8-79; 12-13-80; Ord. No. 82-36, § 1, 1-1-83; Ord. No. 87-30, 1-1-88; Ord. No. 88-22, 1-1-89; Ord. No. 89-31, 1-1-90; Ord. No. 00-28, 11-1-00; Ord. No. 01-11, 4-21-01; Ord. No. 02-10, 4-20-02; Ord. No. 05-02, 4-16-05, effective 1-1-05; Ord. No. 06-07, 5-23-06, effective 1-1-06; Ord. No. 08-22, 12-13-08; Ord. No. 18-10, 7-14-18, effective January 1, 2019)

§ 43-5. Claiming of Exemption or Deferral or Both.

A. Notwithstanding any other provisions of this chapter, triennially, and not later than November 15 of the taxable year, the person or persons claiming an exemption or deferral or both must file a real estate tax
exemption or deferral or exemption and deferral affidavit, and annually between the triennial affidavit, file an
income and asset declaration, with the County Manager.

If the age or disability requirements are met during the taxable year, or if the title of the property is
obtained during the taxable year, the portion of a qualifying person's real estate tax eligible for exemption or deferral
or both shall be prorated to reflect the number of complete months of the taxable year that the person qualifies for
exemption or deferral or both by meeting the stated age or disability or ownership requirements of the program,
provided that timely application is made.

The County Manager may extend the deadline for filing the affidavit to any date between November 16 and
January 31 of the next calendar year, upon his finding that extreme circumstances beyond the control of the owner
prevented the owner from filing the affidavit by November 15, provided such an extension would promote the
purposes of this chapter and not interfere with the efficient administration of provisions of this chapter.

The County Manager may grant retroactive real estate tax relief to an owner otherwise meeting the
requirements for exemption or deferral or both in the event that extreme circumstances beyond the control of the
owner prevented the owner from filing a timely affidavit, or if the owner is retroactively determined to be totally and
permanently disabled, subject to the limitation that any exemption or deferral or both may only be retroactively
granted for a maximum of two taxable years immediately preceding the taxable year in which the affidavit is
properly made.

B. The affidavit shall set forth in a manner prescribed by the County Manager the names of the
related persons occupying the dwelling for which exemption or deferral or both are claimed, their gross combined
income and their total combined net worth. The affidavit shall also indicate whether the person or persons claim the
exemption or the deferral or the combination exemption and deferral and deferral option, and if deferral the amount
claimed up to one hundred percent (100%) of the real estate tax liability.

C. If after audit and investigation the County Manager determines that the person or persons are
qualified for exemption or deferral or both, he shall so certify to the Treasurer of Arlington County who shall deduct
the amount of the exemption or deferral or both from the claimant's real estate liability.

The changes in this section shall be effective January 1, 2019.


A. Reserved.

B. Reserved.

C. Changes in respect to income, financial worth, ownership of property, or other factors occurring
during the taxable year for which the affidavit is filed and having the effect of exceeding or violating the limitations
and conditions herein shall nullify any exemption for the remainder of the taxable year. Such changes shall be
reported to the County Manager by the person or persons receiving the exemption, and the amount of exempted
taxes shall be prorated for the eligible period.

The changes in this section shall be effective January 1, 2019.

§ 43-7. Amount of Deferral; Repayment of Deferral Taxes.

A. The person or persons qualifying for and claiming deferral shall be relieved of real estate tax
liability levied on the qualifying dwelling and land up to an amount equal to one hundred percent (100%) of the
liability, the amount to be deferred to be elected by the claimant.
B. Taxes deferred for tax year 2001 and beyond shall be paid without penalty or interest and shall be paid to the Treasurer of Arlington County by the vendor, transferor, executor, or administrator: (i) upon sale of the real estate; (ii) upon a nonqualified transfer of the real estate; or (iii) from the estate of the decedent within one (1) year after the death of the last qualified owner thereof. Such deferred real estate taxes shall constitute a lien upon the said real estate as if they had been assessed without regard to the deferral permitted by this chapter, provided, however, that such liens shall, to the extent that they exceed in the aggregate ten percent (10%) of the price for which such real estate may be sold, be inferior to all other liens of record. Any interest which has accrued on any deferral prior to January 1, 2001, shall remain due and owing at a rate of eight percent (8%) per year, but no interest shall accrue on any deferral after January 1, 2001.

(1-1-72; 8-9-75; Ord. No. 89-31, 1-1-90; Ord. No. 01-11, 4-21-01; Ord. No. 18-10, 7-14-18)

§ 43-8. Reserved.
Editors Note: Section 43-8 was repealed Jan. 6, 1973.


Any person or persons falsely claiming an exemption or deferral or both shall be guilty of a misdemeanor and, upon conviction thereof, shall be fined not less than fifty dollars ($50.00) nor more than five hundred dollars ($500.00) for each offense.

(1-1-72; 8-9-75; Ord. No. 89-31, 1-1-90)